

# The Gazette of India

## EXTRAORDINARY PART II—Section 3—Sub-section (i) PUBLISHED BY AUTHORITY

---

No. 22] NEW DELHI, WEDNESDAY, MARCH 12, 1958 PHALGUNA 21, 1879

---

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

*New Delhi, the 12th March 1958*

**G.S.R. 143.**—In exercise of the powers conferred by sub-section (1) of section 43 B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of the duty-paid foreign silver used in the manufacture, in India or the State of Pondicherry, of silver jewellery or silverware when such silver jewellery or silverware are exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 87.]

**G.S.R. 144.**—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under the said sub section, namely:—

### THE CUSTOMS DUTIES DRAWBACK (SILVER JEWELLERY AND SILVERWARE) RULES, 1958

1. **Short title.**—These rules may be called the Customs Duties Drawback (Silver jewellery and Silverware), Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "Imported silver" means silver imported into India or the State of Pondicherry on payment of import duty by a registered manufacturer under a permit;
- (c) "permit" means the permit granted by the Reserve Bank of India for the import of silver;
- (d) "goods" means jewellery or ornaments made wholly or partly of imported silver and other articles made wholly or partly of imported silver, manufactured in India or the State of Pondicherry by a registered manufacturer;
- (e) "half year" means a period of six months commencing with the first day of January, or the first day of July; and
- (f) "registered manufacturer" means a manufacturer of goods registered under rule 4.

3. **Goods in respect of which drawback may be allowed.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the net weight of imported silver used in the manufacture of the goods exported from India or the State of Pondicherry:

Provided that a permit sufficient to cover such net weight is produced before the Customs Collector, and that net weight is debited to the permit.

4. **Registration of manufacturers.**—(1) A drawback under these rules shall be admissible in respect of only such goods as have been manufactured by a person who has been registered under, and for the purpose of, these rules by the Chief Customs Officer of the port at which the imported silver was imported (hereinafter in these rules referred to as the authorised Chief Customs Officer).

(2) An application for registration shall be made by a manufacturer of goods to the authorised Chief Customs Officer.

(3) Such application shall furnished proof of the permit or permits held by him.

(4) The authorised Chief Customs Officer may, if he is satisfied that the application is in order, register the applicant as a registered manufacturer.

5. **Rate of drawback.**—The rate of drawback of duty admissible under these rules on the export of jewellery shall be fifty naye paise per ounce of silver contained in such goods.

6. **Manner of allowing drawback.**—A drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely, that the shipper of the goods shall:—

(1) make a declaration on the relative shipping bill that a claim for the drawback under section 43-B of the Act, is being made;

(2) attach to the relative shipping bill a certificate from the registered manufacturer, furnishing—

(i) the weights of silver and precious stone or pearls or any other material, contained in the goods;

(ii) the fineness of silver;

(3) furnish the Customs Collector with a copy of the shipment invoice or any other documents giving details of the description, quantity and value of the goods.

7. **Powers of Customs Collector.**—For the purposes of these rules, the authorised Chief Customs Officer or the Customs Collector may—

(a) require a registered manufacturer to produce any books of account or other document of whatever nature relating to the use of silver in the manufacture of the goods or to furnish any return in respect thereof;

(b) require the production of such certificate, documents or other evidence in respect of each claim for the drawback as may, in his opinion, be necessary; and

(c) draw samples for verifying by chemical test or otherwise the composition of the goods.

8. **Access to manufactory.**—A registered manufacturer of the goods in respect of which a drawback is claimed shall give access to every part of his manufactory or assembly plant to an officer of the Central Government specially authorised in this behalf by the authorised Chief Customs Officer to enable him to inspect the processes of manufacture or production and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 88.]

**G.S.R. 145.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Electric Fans) Rules, 1957, the Central Government hereby makes the following rules the same having been previously published as required under sub-section (3) of the said section namely:—

#### THE CUSTOMS DUTIES DRAWBACK (ELECTRIC FANS) RULES, 1958.

1. **Short title.**—These rules may be called the Customs Duties Drawback (Electric Fans) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “the Act” means the Sea Customs Act, 1878 (8 of 1878);

(b) “Chief Customs Officer” means the Chief Customs Officer of the port at which a registered manufacturer imports ball bearings for the manufacture of the goods;

(c) “Customs Collector” means the officer authorised by the Chief Customs Officer to exercise the power of the Customs Collector under these rules;

(d) “goods” means electric fans, namely, ceiling fans, table fans, air circulators, cabin fans and exhaust fans, manufactured in India or the State of Pondicherry by a registered manufacturer, and in the manufacture of which any imported material has been used;

- (e) "imported materials" means materials imported into India or the State of Pondicherry on payment of Customs duty,
- (f) "manufacturer" means a manufacturer of the goods;
- (g) "registered manufacturer" means a manufacturer registered under rule 4

**3 Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed at the rates hereinafter specified in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port

**4 Registration of manufacturers.**—(1) A manufacturer desirous of claiming drawback in respect of imported ball bearings used in the manufacture of the goods shall make an application for registration as a registered manufacturer, to the Chief Customs Officer, furnishing—

- (a) full particulars of ball bearings imported by him during the 12 months preceding, and expected to be imported by him during the 12 months following the date of such application,
- (b) full particulars of the ball bearings used in the different varieties of goods manufactured by him, and
- (c) such other particulars regarding ball bearings as the Chief Customs Officer may require for the purpose of these rules

(2) The Chief Customs Officer may, if he is satisfied that the provisions of these rules have been complied with, register the applicant as a registered manufacturer under, and for the purposes of, these rules.

(3) The Customs Collector may require every registered manufacturer to have particulars of all his imports of ball bearings entered in a register specially maintained in the Custom House for this purpose.

**5 Rate of drawback.**—The drawback admissible under these rules shall be made up of a rate of drawback in respect of imported materials other than ball bearings, and a rate in respect of ball bearings (imported by registered manufacturers), in the manner specified below.—

- (i) In respect of imported materials other than ball-bearings  
The rate of drawback shall be the average customs duty paid on such imported materials, such rate being determined by the Central Government (hereinafter in this rule referred to as the Government), at such intervals as the Government may consider necessary, on the basis of information furnished by the manufacturer and verified by the Government, in respect of the duty paid on such imported materials during such period as in the opinion of the Government is relevant for the purpose.
- (ii) In respect of imported ball-bearings  
The rate of drawback shall be the average customs duty paid on imported ball bearings, this being determined by the Government, at such intervals as the Government may consider necessary, on the basis of information furnished by the registered manufacturer and verified by the Government in respect of the duty paid on ball bearings during such period as in the opinion of the Government is relevant for the purpose.

**6 Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (1) The exporter shall, on the relative shipping bill declare—
  - (i) that a claim for drawback under section 43B of the Act is being made, and
  - (ii) whether drawback is being claimed in respect of imported materials including ball bearings or imported materials other than ball bearings
- (2) The exporter shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods shipped.
- (3) If drawback be claimed in respect of ball bearings the exporter,—
  - (i) if he is himself the registered manufacturer, shall state the particulars of his registration, on the shipping bill,
  - (ii) if he be a person other than the registered manufacturer, shall produce before the Customs Collector at the time of shipment of the goods, a declaration from the registered manufacturer to the effect that the goods have been manufactured by such registered manufacturer, and also shall produce such other proof as the Customs Collector may require to satisfy himself that the goods have been so manufactured

- (4) Drawback at the rate determined under sub-rule (ii) of rule 5 shall only be allowed provided that
- (i) the manufacturer has previously registered himself under these rules as a registered manufacturer and, has, since the first day of July, 1957, imported ball bearings conforming to the specifications of the ball bearings used in the goods in respect of which drawback is being claimed; and
  - (ii) drawback in relation to any specification of ball bearings is not claimed by the registered manufacturer including an exporter of such manufacturer's goods, after the coming into force of these rules, in respect of a number which is in excess of the number of such ball bearings imported by the registered manufacturer since the first day of July, 1957.

**7. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the exporter or the manufacturer of the goods to produce any books of accounts or other documents or to furnish any returns relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon.

**8. Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statement made in support of the claim for drawback.

[No. 89.]

**G.S.R. 146.**—In exercise of the powers<sup>2</sup> conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry and in supersession of the Customs Duties Drawback (Chokes for fluorescent lamps) Rules, 1957, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3), namely:—

#### CUSTOMS DUTIES DRAWBACK (CHOKES FOR FLUORESCENT LAMPS) RULES, 1958.

**1. Short title.**—These rules may be called the Customs Duties Drawback (Chokes for Fluorescent Lamps) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means chokes for fluorescent lamps, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported material" means enamelled copper wire imported into India or the State of Pondicherry on payment of customs duty.

**3. Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported material used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government in respect of the duty paid on imported material during such period as in the opinion of the Government is relevant for the purpose.

**5. Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions namely:—

- (a) that the shipper shall, on the shipping bill—
  - (i) declare that a claim for drawback under section 43B of the Act is being made, and
  - (ii) declare the name of the manufacturer and the brand name, if any, of the goods; and
- (b) that the shipper shall furnish the Customs Collector with an additional copy of the shipment invoice or any other document giving details of the description, brand, quantity and value of the goods under shipment.

**6. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the quantity of the imported material used in the manufacture of the goods and the duty paid thereon, or to furnish any return in connection thereto.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 90.]

#### CUSTOMS AND CENTRAL EXCISES

*New Delhi, the 12th March 1958*

**G.S.R. 147.**—The following draft of an amendment in the Customs and Excise Duties Refund (Dry Batteries and Cells) Rules, 1958, which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944) as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 20th March, 1958/29th Phalguna, 1879.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

#### *Draft Amendment*

In sub-rules (b) and (d) of rule 2 of these Rules, for the words "dry batteries or cells" the words "dry batteries or cells or individual battery components or part assemblies" shall be substituted.

[No. 16.]

**G.S.R. 148.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Leather Cloth) Rules, 1957, is published as required by sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 25th March, 1958/4 Chaitra 1879.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

**1. Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Leather Cloth) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

(a) "duty-paid materials" mean—

(i) materials imported into India or the State of Pondicherry on payment of customs duty; and

(ii) indigenous materials, that is to say, materials manufactured in India or the State of Pondicherry, on which Central Excise duty has been paid;

(b) "goods" means leather cloth manufactured in India or the State of Pondicherry from duty-paid materials; and

(c) "refund" means drawback of import duty paid on foreign materials and rebate of Central Excise duty paid on indigenous materials.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry or as for use on a to a

4 **Rate of Refund.**—The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the excise duty paid on the indigenous materials used in the manufacture of the goods

(2) Such rate shall be determined by the Central Government (hereinafter in this sub rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on the duty paid material during such period as in the opinion of the Government is relevant for the purpose

5 **Exporters' declarations and documents.**—At the time of the shipment of the goods, the shipper shall,—

- (i) make a declaration on the relative shipping bill that a claim for refund under section 43B of the Sea Customs Act, 1878 (8 of the 1878) and these rules is being made,
- (ii) state on the shipping bill, the description, quantity name of manufacturer, brand name and such other particulars as are necessary for the determination of the rate and amount of refund and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity, value, name of manufacturer and brand name of the goods under shipment

6 **Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules

7 **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty paid material used in the manufacture of the goods and the duty paid thereon

8 **Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No 17]

S. K. BHATTACHARJEE, Dy Secy,